



Mail Stop AMENDMENT
Attorney Docket No: 27526U

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application in the name of

Attorney: GMN/SMH

Inventors: Rochlin, et al.

Attorney Docket: 27526U

Serial No: 10/586,056

Examiner: C. Nwaonicha

Filing Date: June 11, 2007

Conf. No: 2440

Title: **SPHINGOMYELIN, INTERMEDIATES THEREOF AND METHODS FOR PREPARATION OF SAME**

RESPONSE TO RESTRICTION REQUIREMENT

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

This paper is filed responsive to the Restriction Requirement dated November 28, 2007 issued in the above-identified application, along with a two-month extension of time, making a response due to be filed on or before February 28, 2008. Accordingly, this Response is timely filed.

Applicants hereby elect the claims of Group I corresponding to claims 57-78, drawn to an oxazaphospholane compound and a process for preparing the same classified in class 568, subclass 8+. Election is made without traverse.

Applicants reserve the right to file one or more divisional applications directed to the non-elected subject matter. Having made the required election, an early and favorable action on the merits is earnestly solicited.

27526U

Resp. To Restr. Req.

February 7, 2008

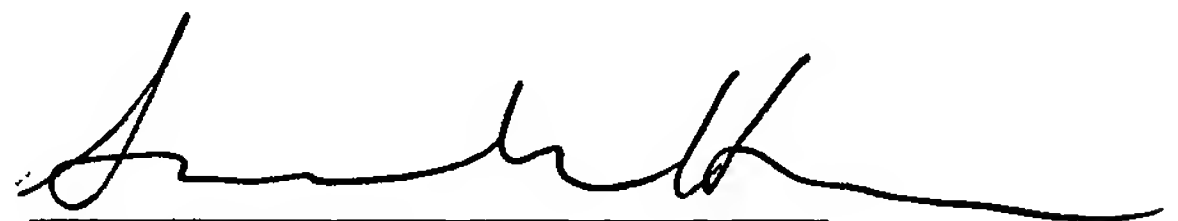
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Should the Examiner deem that any further action by Applicants or Applicants' undersigned representative is desirable and/or necessary, the Examiner is invited to telephone the undersigned at the number set forth below.

Please charge any fee deficiency, or credit any overpayment, in connection with this matter to Deposit Account No.: 14-0112. If a fee is required for an extension of time under 37 C.F.R. § 1.136 not accounted for above, such extension is requested and should also be charged to said Deposit Account.

Respectfully submitted,

THE NATH LAW GROUP



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Date: February 6, 2008

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